

*CERTNYS*  
**NYSE Group**



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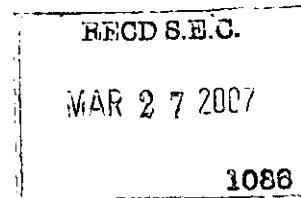
Director  
Securities Operations

1-02360

NYSE Group, Inc. 170 Broad Street  
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pmadho@nyse.com

**REVISED**

March 27, 2007



Mr. Brian Johnson  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 2531  
100 F Street, NE  
Washington, DC 20549

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, INTERNATIONAL BUSINESS MACHINES CORPORATION, \$500,000,000 of 4.950% Notes Due 2011 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on March 26, 2007. Tentative listing date – March 27, 2007.

Sincerely,

*[Signature]*  
James L. Ladd

**PROCESSED**

MAR 29 2007

*[Handwritten mark]*

THOMSON  
FINANCIAL

*END*